



UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

CR No. **2:24-CR-00430-GW**

Plaintiff,

I N F O R M A T I O N

v.

[18 U.S.C. § 1347(a)(2): Health Care Fraud; 26 U.S.C. § 7201: Tax Evasion]

JOSEPH TUSIA,

Defendant.

The United States Attorney charges:

COUNT ONE

[18 U.S.C. §§ 1347(a)(2), 2]

A. INTRODUCTORY ALLEGATIONS

At times relevant to this Information:

1. Tattoo Removal, Inc. ("Tattoo Removal") was a laser tattoo removal business located in South Gate, California, within the Central District of California.

2. Defendant JOSEPH TUSIA controlled Tattoo Removal but intentionally withheld his name from bank accounts and state registrations related to Tattoo Removal in an effort to evade tax liability for its income.

1 3. Durable medical equipment ("DME") is medical equipment and
2 supplies that a healthcare provider orders for a patient's long-term
3 use at home. DME is designed to help patients with illnesses,
4 injuries, or debilitating medical conditions live at home and improve
5 their quality of life.

6 Anthem Blue Cross

7 4. Anthem Blue Cross ("Anthem") was a health care benefit
8 program that provided benefits to individuals through health care
9 plans purchased by their employers.

10 5. Individuals who qualified for benefits were referred to as
11 "beneficiaries."

12 6. Tattoo Removal applied for and obtained a health care plan
13 for its employees through Anthem (the "Tattoo Removal Health Care
14 Plan").

15 7. Anthem required that individuals seeking to participate in
16 the Tattoo Removal Health Care Plan be Tattoo Removal employees
17 employed full time (at least 30 hours per week). Anthem explicitly
18 precluded coverage for temporary employees and employees compensated
19 on a 1099 basis under the Tattoo Removal Health Care Plan.

20 B. THE SCHEME TO DEFRAUD

21 8. Beginning no later than on or about December 30, 2015, and
22 continuing through June 2020, in Los Angeles County, within the
23 Central District of California, and elsewhere, defendant TUSIA,
24 together with others known and unknown to the United States Attorney,
25 each aiding and abetting one another, knowingly, willfully, and with
26 intent to defraud, executed and willfully caused to be executed a
27 scheme and artifice to obtain money from Anthem, a health care
28 benefit program, by means of materially false and fraudulent

1 pretenses, representations, and promises, and the concealment of
2 material facts in connection with the delivery of and payment for
3 health care benefits, items, and services.

4 C. MEANS TO ACCOMPLISH THE SCHEME TO DEFRAUD

5 9. The fraudulent scheme operated, in substance, as follows:

6 a. Defendant TUSIA created DME companies designed to
7 provide supplies to individuals who required long-term care.

8 b. Defendant TUSIA intentionally omitted his name on the
9 corporate documents and caused others to open bank accounts for the
10 DMEs in their names.

11 c. Defendant TUSIA offered individuals who required long-
12 term care, and in particular paraplegics, a health insurance plan
13 through Tattoo Removal knowing that these individuals did not work
14 for Tattoo Removal and, thus, were not eligible for coverage or
15 benefits under the Tattoo Removal Health Care Plan.

16 d. Defendant TUSIA caused Tattoo Removal to submit
17 applications for these individuals to Anthem, falsely representing
18 that the individuals were Tattoo Removal employees, knowing and
19 intending that Anthem would rely on those false representations in
20 enrolling the individuals in the Tattoo Removal Health Care Plan and
21 in making coverage determinations in claims submitted on their
22 behalf.

23 e. After the purported employees obtained health
24 insurance through Anthem through the Tattoo Removal Health Care Plan,
25 defendant TUSIA encouraged these individuals to purchase their
26 medical supplies from the DME companies created and controlled by
27 defendant TUSIA.

1 f. The DMEs controlled by defendant TUSIA submitted
2 claims to Anthem to pay for the supplies provided to the purported
3 employees.

4 g. After Anthem paid the DMEs for the medical supplies
5 provided to the purported employees, defendant TUSIA caused the
6 monies to be transferred to shell companies (the "Sub-DMEs") that
7 were registered in the name of K.T. but controlled by defendant
8 TUSIA.

9 D. EXECUTION OF THE FRAUDULENT SCHEME

10 10. On or about November 23, 2019, within the Central District
11 of California, and elsewhere, defendant TUSIA, together with others
12 known and unknown to the United States Attorney, aiding and abetting
13 each other, knowingly and willfully executed and willfully caused the
14 execution of the fraudulent scheme described above by submitting and
15 causing to be submitted to Anthem a false and fraudulent claim for
16 approximately \$19,500 (claim number ending in x8167) for collagen
17 dressing purportedly provided to beneficiary K.C., for which claim
18 Anthem paid \$17,127.

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1 COUNT TWO

2 [26 U.S.C. § 7201]

3 11. The United States Attorney hereby realleges and
4 incorporates by reference paragraphs 1 through 8 of this Information
5 as though set forth fully herein.

6 12. During tax year 2020, defendant TUSIA had and received
7 substantial taxable income upon which there was income tax due and
8 owing by him to the United States of America. Well-knowing and
9 believing the foregoing facts, defendant TUSIA willfully attempted to
10 evade and defeat the payment of the income tax due and owing by him
11 to the United States of America for tax year 2020, by failing to make
12 an income tax return on or before July 15, 2021, as required by law,
13 to any proper officer of the Internal Revenue Service; by failing to
14 pay to the Internal Revenue Service said tax; and by concealing and
15 attempting to conceal from all proper officers of the United States
16 his true and correct income for the tax year 2020, by committing the
17 following affirmative acts, among others:

18 a. Defendant TUSIA caused the Sub-DMEs that he controlled
19 to be registered in the name of K.T.

20 b. Defendant TUSIA caused bank accounts to be opened for
21 the Sub-DMEs in the name of K.T.

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c. During tax year 2020, defendant TUSIA caused his income to be paid, including through wire transfers of approximately \$619,164.29 from Anthem and the DMES, to the Sub-DMES through their accounts.

d. Defendant TUSIA took possession of some of this income by making cash withdrawals and using the proceeds for his personal use. Defendant TUSIA did not report any of these funds to the Internal Revenue Service.

E. MARTIN ESTRADA
United States Attorney

MACK E. JENKINS
Assistant United States Attorney
Chief, Criminal Division

KRISTEN A. WILLIAMS
Assistant United States Attorney
Chief, Major Frauds Section

SCOTT PAETTY
Assistant United States Attorney
Deputy Chief, Major Frauds Section

JEFF MITCHELL
Assistant United States Attorney
Major Frauds Section